

**AFFIDAVIT OF BRIAN J. CHRISTENSEN**

COUNTY OF JACKSON      )  
                            )  
                            ) ss  
STATE OF MISSOURI      )

I, Brian J. Christensen, declare under penalty of perjury that I have personal knowledge of the matter stated herein, and, if called as a witness, could competently testify to the matter set forth in this affidavit.

1.       I am employed by HRB Management, Inc. in the position of Assistant Vice President and Corporate Counsel.

2.       H&R Block, Inc. and H&R Block Tax Services, Inc. are incorporated under the laws of the State of Missouri. The principal place of business of H&R Block, Inc. and of numerous Block subsidiaries, including H&R Block Tax Services, Inc., is maintained at H&R Block World Headquarters (“Block Headquarters”) in Kansas City, Missouri.

3.       On March 15, 2006, the Attorney General of the State of New York filed in New York state court a lawsuit (“the New York litigation”) challenging the marketing, sale and administration of the Express IRA product (“XIRA”).

4.       Since the filing of the New York litigation, class action lawsuits that allege substantially similar facts and claims and appear to mirror the allegations of the New York litigation have been filed in various United States District Courts. Currently pending are five such class actions in the Western District of Missouri (filed on March 15, March 17, March 20, April 5, and April 12), three in the Eastern District of Missouri (filed on March 27, March 31, and April 12), one in the Middle District of Alabama (filed on March 17), and one in the Eastern District of Arkansas (filed on March 24)(collectively “the pending litigation”).

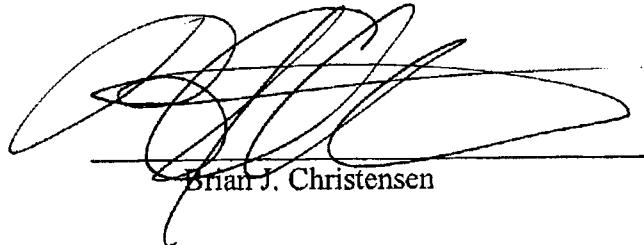
5.       Individuals who were involved in the development and administration of the XIRA work at Block Headquarters in Kansas City, Missouri. By way of example, these witnesses include Douglas Hartung (Director of Express Products), Bernie Wilson (Vice

President of Outreach and Development and member of a team that developed the XIRA), and John Thompson (Assistant Vice-President of Outreach and Development and member of a team that developed the XIRA). The majority of the individuals employed by Block subsidiaries that Plaintiffs in the pending litigation may wish to depose reside in Kansas City, Missouri.

6. The majority of the alleged acts or omissions giving rise to the claims in the pending litigation, if they are attributed to H&R Block, Inc. and H&R Block Tax Services, Inc., would have occurred at Block Headquarters in Kansas City, Missouri.

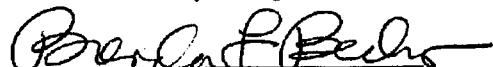
7. The majority of the documents relevant to the claims and defenses at issue in the pending litigation are located in Kansas City, Missouri.

I declare under penalty of perjury that the foregoing is true and correct.



Brian J. Christensen

Subscribed and sworn to before  
me this 17th day of April 2006.



Brenda L. Becker  
Notary Public

<p>BRENDA L. BECKER Notary Public - Notary Seal STATE OF MISSOURI Jackson County My Commission Expires: Jan. 20, 2008</p>
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